



प्रधान आयुक्त का कार्यालय, सीमाशुल्क ,अहमदाबाद

“ सीमा शुल्क भवन ,”पहली मंजिल ,पुराने हाईकोर्ट के सामने ,नवरंगपुरा ,अहमदाबाद – 380009.

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DIN:20251171MN0000895891

SHOW CAUSE NOTICE **(Issued under Section 124 of the Customs Act, 1962)**

The officers of AIU, SVPIA, Ahmedabad conducted rummaging of Indigo flight no. 6E-1478 arriving from Dubai to Ahmedabad on 24.08.2025. During the Course of rummaging, the officers Shri Dinesh Kumar Superintendent, AIU SVPIA Ahmedabad and Shri Sunil Kumar, Inspector, AIUSVPIA Ahmedabad found two black-coloured plastic wrapped pouches which were placed under the commode of rear toilet of the Aircraft of the said flight No. 6E-1478 which had arrived from Dubai to SVPIA Ahmedabad on 24.08.2025 and parked at Bay No. 31 Lima terminal 2 of SVPIA Ahmedabad. The proceedings were recorded under Panchnama dated 24.08.2025. **(RUD-1)**

2. Thereafter the said officers alongwith panchas returned to the green channel and the said suspicious two pouches, wrapped with black tape were then X-rayed on the X-ray Baggage Inspection Machine kept in Green Channel in the International Arrival Hall, Terminal-2 in presence of panchas. During the course of X-ray of the said two pouches, the Customs Officer noticed some suspicious dark colored images suspected it to be paste of gold.

2.1 Thereafter, the officers called the Government Approved Valuer (Shri Kartikey Vasantrai Soni) and informed him that Two black colour pouches containing semi solid gold and chemical mix paste was recovered during rummaging of Indigo flight no. 6E-1478 arriving from Dubai to Ahmedabad on 24.08.2025. They further said that they suspect those pouches is containing gold paste and chemical in semi solid form and that he needed to come to the Airport for verification, examination and valuation of the recovered item. In reply, the Government Approved Valuer informed the Officers that the testing of the material is possible only at his workshop as gold has to be extracted from such semi solid paste form by melting it and also informed the address of his workshop.

2.2 Thereafter, the Officers, along with the passenger and the panchas left the Airport premises in a government vehicle and reached at the premises of the Government Approved Valuer, located at 301, Golden Signature, Behind Ratnam

Complex, C.G. Road, Ahmedabad-380006. On reaching the above-mentioned premises, the officers introduced the panchas to one person namely Shri Kartikey Vasantrai Soni, Government Approved Valuer. Shri Kartikey Soni examined and weighed the said black Colour pouches recovered from aircraft and provided detailed primary verification report of semi solid substance according to which said pouches contained semi solid substance consisting of Gold & chemical mix having Gross weight 2196.61 grams. Thereafter, the Government Approved valuer led the Officers, and panchas to the furnace, which is located inside his business premises. Then, Shri Kartikey Soni started the process of converting the semi solid paste into solid gold by putting it into the furnace and upon heating the substance turned into liquid material. The said substance consisting of gold in liquid state was then taken out of furnace and poured into two bar shaped plate and then after cooling for some time, it became yellow coloured solid metal in form of two bars. After completion of the procedure, the Government Approved Valuer informed that 2 Gold bars totally weighing 1867.310 Grams has been derived from 2196.61 grams of semi solid gold paste concealed in the two pouches wrapped with black colour tape. The photographs of the said semi solid gold and chemical mix Black colour pouches and the 2 Gold bars derived from it are as under:



3. Thereafter, Shri Kartikey Soni, the Government Approved Valuer submitted Valuation Report Certification no. 508/2025-26 dated 24.08.2025 (**RUD-2**) the details of which are as under:

Sl. No.	Details of Items	PCS	Net Weight in Gram	Purity	Market Value (Rs.)	Tariff Value (Rs.)
1.	Gold Bars	2	1867.310	999.0/24 Kt	Rs. 1,93,26,659/-	Rs. 1,77,75,988/-

3.1 Further, as per the said Valuation Report, the recovered two gold bars are having net weight of 1867.310 grams, purity 999.0/24kt, Tariff Value of Rs.1,77,75,988/- (Rupees One Crore Seventy Seven Lakhs, Seventy Five Thousand Nine Hundred and Eighty Eight only) and Market Value of Rs.1,93,26,659/- (Rupees One Crore Ninety Three Lakhs Twenty Six Thousand and Six Hundred Fifty Nine only), which has been calculated as per the Notification No. 50/2025-Customs (N.T.) dated 14.08.2025 (gold) and Notification No. 36/2024-Customs (N.T.) dated 22.08.2025 (exchange rate).

SEIZURE OF THE ABOVE GOLD BARS:

4 As the afore-said 02 Gold Bars recovered from the Gold paste and chemical mix wrapped with black tape was found concealed under the commode of rear toilet of the Indigo flight bearing No.6E-1478 arrived from Dubai to Ahmedabad on 24.08.2025 at Terminal -2, SVPIA Ahmedabad, it was not possible to identify as to who was the owner of the said gold items and therefore as there was no claimant for the said gold items and it was not possible to identify the proper and legitimate claimant of the same, it was considered that the said 02 gold bars are 'Unclaimed' and it is not possible to ascertain the owner of the same.

5. The said 02 gold bars totally weighing 1867.310 Grams were found unclaimed and the same were recovered without any legitimate Import documents inside the Customs Area, therefore the same fall under the category of Smuggled Goods and stand liable for confiscation under the Customs Act, 1962. Therefore, the said 02 gold Bar totally weighing 1867.310 grams having purity 999(24Kt) having Tariff value of Rs. 1,77,75,988/- (One Crore Seventy Seven Lakhs, Seventy Five Thousand Nine Hundred and Eighty Eight only) and Market value of Rs. 1,93,26,659/- (One Crore Ninety Three Lakhs Twenty Six Thousand and Six Hundred Fifty Nine only), were placed under seizure vide order dated 24.08.2025 issued under the provisions of Section 110(1) and (3) of the Customs Act, 1962 under reasonable belief that the subject unclaimed Gold is liable for confiscation under Section 111 of the Customs Act, 1962 **(RUD- 3)**.

6. From the investigation conducted in the case, it appears that the aforesaid gold was imported into India in violation of the provisions of The Baggage Rules, 1998, as amended, in as much as gold or silver in any form, other than ornaments is not allowed to be imported free of duty. In the instant case, 02 gold bars having weigh 1867.31 gram of purity of 24 KT/999.0 derived from gold and chemical paste concealed in two pouches wrapped with black colour tape having gross weigh 2196.61 grams were concealed under the commode of the rear side toilet of the Indigo bearing No.6E-1478 arrived from Dubai to Ahmedabad at Terminal -2, SVPIA Ahmedabad on 24.08.2025. Further, the said quantity of gold is more than the permissible limit allowed to a passenger under the Baggage Rules, and for these reasons alone it cannot be considered as a bonafide baggage under the Customs Baggage Rules 1998. According to Section 77 of the Customs Act, 1962, the owner of any baggage, for the purpose of clearing it, is required to make a declaration of its contents to the proper officer. In the instant case, no passenger had declared the said 02 gold bars totally weighing 1867.310 Grams having purity of 24 KT/999.0 because of malafide intention and thereby contravened the provision of Section 77 of the Customs Act, 1962. It therefore, appears that the said 02 gold bars totally weighing 1867.310 Grams having purity of 24 KT/999.0 derived from gold and chemical paste concealed in two pouches wrapped with

black colour tape having gross weigh 2196.61 were attempted to be smuggled into India with an intention to clear the same without discharging duty payable thereon. It, therefore, appears that the said 02 gold bars totally weighing 1867.310Grams having purity of 24 KT/999.0 is liable for confiscation under the provision of Section 111 of the Customs Act, 1962. Consequently, the said 02 gold bars totally weighing 1867.310Grams derived from gold and chemical paste concealed in two pouches wrapped with black colour tape having gross weigh 2196.61 found concealed under the commode of the rear side toilet of the Indigo bearing No.6E-1478 arrived from Dubai to Ahmedabad at Terminal -2, SVPIA Ahmedabad on 24.08.2025 were placed under seizure vide Panchanama dated 24.08.2025 and Seizure order dated 24.08.2025 by the AIU Officers of Customs under the reasonable belief that the subject Unclaimed Gold is liable for confiscation.

7. SUMMATION:

The aforementioned proceedings indicates that some unknown person/s had attempted to smuggle the aforesaid gold into India and thereby rendered the aforesaid gold having Tariff value of Rs. 1,77,75,988/- (One Crore Seventy Seven Lakhs, Seventy Five Thousand Nine Hundred and Eighty Eight only) and Market value of Rs. 1,93,26,659/- (One Crore Ninety Three Lakhs Twenty Six Thousand and Six Hundred Fifty Nine only), liable for confiscation under the provisions of Section 111 of the Customs Act, 1962 and therefore the same were placed under Seizure.

8. LEGAL PROVISIONS RELEVANT TO THE CASE:

Foreign Trade Policy 2015-20 and Foreign Trade (Development and Regulation) Act, 1992

8.1 In terms of Para 2.26 (a) of the Foreign Trade Policy 2015-20, only bona fide household goods and personal effects are allowed to be imported as part of passenger baggage as per limits, terms and conditions thereof in Baggage Rules notified by the Ministry of Finance. Gold can be imported by the banks (Authorized by the RBI) and agencies nominated for the said purpose under Para 4.41 of the Chapter 4 of the Foreign Trade Policy or any eligible passenger as per the provisions of Notification no. 50/2017-Customs dated 30.06.2017 (Sr. No. 356). As per the said notification "Eligible Passenger" means passenger of Indian Origin or a passenger holding valid passport issued under the Passport Act, 1967, who is coming to India after a period of not less than 6 months of stay abroad.

8.2 As per Section 3(2) of the Foreign Trade (Development and Regulation) Act, 1992 the Central Government may by Order make provision for prohibiting, restricting or otherwise regulating, in all cases or in

specified classes of cases and subject to such exceptions, if any, as may be made by or under the Order, the import or export of goods or services or technology.

- 8.3 As per Section 3(3) of the Foreign Trade (Development and Regulation) Act, 1992 all goods to which any Order under sub-section (2) applies shall be deemed to be goods the import or export of which has been prohibited under section 11 of the Customs Act, 1962 (52 of 1962) and all the provisions of that Act shall have effect accordingly.
- 8.4 As per Section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992 no export or import shall be made by any person except in accordance with the provisions of this Act, the rules and orders made thereunder and the foreign trade policy for the time being in force.

The Customs Act, 1962:

- 8.5 As per Section 2(3) – “baggage includes unaccompanied baggage but does not include motor vehicles.
- 8.6 As per Section 2(22), of Customs Act, 1962 definition of 'goods' includes-
- (a) vessels, aircrafts and vehicles;
 - (b) stores;
 - (c) baggage;
 - (d) currency and negotiable instruments; and
 - (e) any other kind of movable property;
- 8.7 As per Section 2(33) of Customs Act 1962, prohibited goods means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force.
- 8.8 As per Section 2(39) of the Customs Act 1962 'smuggling' in relation to any goods, means any act or omission, which will render such goods liable to confiscation under Section 111 or Section 113 of the Customs Act 1962.
- 8.9 As per Section 11(3) of the Customs Act, 1962 any prohibition or restriction or obligation relating to import or export of any goods or class of goods or clearance thereof provided in any other law for the time being in force, or any rule or regulation made or any order or notification issued thereunder, shall be executed under the provisions of that Act only if such prohibition or restriction or obligation is notified under the provisions of this Act, subject to such exceptions, modifications or adaptations as the Central Government deems fit.

8.10 As per Section 77 of the Customs Act 1962 the owner of baggage shall, for the purpose of clearing it, make a declaration of its contents to the proper officer.

8.11 As per Section 110 of Customs Act, 1962 if the proper officer has reason to believe that any goods are liable to confiscation under this Act, he may seize such goods.

8.12 Section 111. Confiscation of improperly imported goods, etc.:

The following goods brought from a place outside India shall be liable to confiscation:-

- (a) any goods imported by sea or air which are unloaded or attempted to be unloaded at any place other than a customs port or customs airport appointed under clause (a) of section 7 for the unloading of such goods;*
- (b) any goods imported by land or inland water through any route other than a route specified in a notification issued under clause (c) of section 7 for the import of such goods;*
- (c) any dutiable or prohibited goods brought into any bay, gulf, creek or tidal river for the purpose of being landed at a place other than a customs port;*
- (d) any goods which are imported or attempted to be imported or are brought within the Indian customs waters for the purpose of being imported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force;*
- (e) any dutiable or prohibited goods found concealed in any manner in any conveyance;*
- (f) any dutiable or prohibited goods required to be mentioned under the regulations in an import manifest or import report which are not so mentioned;*
- (g) any dutiable or prohibited goods which are unloaded from a conveyance in contravention of the provisions of section 32, other than goods inadvertently unloaded but included in the record kept under sub-section (2) of section 45;*
- (h) any dutiable or prohibited goods unloaded or attempted to be unloaded in contravention of the provisions of section 33 or section 34;*
- (i) any dutiable or prohibited goods found concealed in any manner in*

any package either before or after the unloading thereof;

- (j) any dutiable or prohibited goods removed or attempted to be removed from a customs area or a warehouse without the permission of the proper officer or contrary to the terms of such permission;*
- (k) any dutiable or prohibited goods imported by land in respect of which the order permitting clearance of the goods required to be produced under section 109 is not produced or which do not correspond in any material particular with the specification contained therein;*
- (l) any dutiable or prohibited goods which are not included or are in excess of those included in the entry made under this Act, or in the case of baggage in the declaration made under section 77;*
- (m) any goods which do not correspond in respect of value or in any other particular with the entry made under this Act or in the case of baggage with the declaration made under section 77 [in respect thereof, or in the case of goods under transshipment, with the declaration for transshipment referred to in the proviso to sub-section (1) of section 54];*
- (n) any dutiable or prohibited goods transited with or without transshipment or attempted to be so transited in contravention of the provisions of Chapter VIII;*
- (o) any goods exempted, subject to any condition, from duty or any prohibition in respect of the import thereof under this Act or any other law for the time being in force, in respect of which the condition is not observed unless the non-observance of the condition was sanctioned by the proper officer;*
- (p) any notified goods in relation to which any provisions of Chapter IV-A or of any rule made under this Act for carrying out the purposes of that Chapter have been contravened.*

8.13 Section 112. Penalty for improper importation of goods etc.:

any person,

- (a) who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under Section 111, or abets the doing or omission of such an act, or*
- (b) who acquires possession of or is in any way concerned in carrying, removing, depositing, harboring, keeping, concealing, selling or purchasing or in any manner dealing with any goods which he knows or has reason to believe are liable to confiscation under Section 111,*

shall be liable to penalty.

- 8.14 As per Section 123 of Customs Act 1962,
- (1) where any goods to which this section applies are seized under this Act in the reasonable belief that they are smuggled goods, the burden of proving that they are not smuggled goods shall be-*
- (a) in a case where such seizure is made from the possession of any person -*
- (i) on the person from whose possession the goods were seized; and*
- (ii) if any person, other than the person from whose possession the goods were seized, claims to be the owner thereof, also on such other person;*
- (b) in any other case, on the person, if any, who claims to be the owner of the goods so seized.*
- (2) This section shall apply to gold, and manufactures thereof, watches, and any other class of goods which the Central Government may by notification in the Official Gazette specify.*
- 8.15 All dutiable goods imported into India by a passenger in his baggage are classified under CTH 9803.

Customs Baggage Rules and Regulations:

- 8.16 As per Customs Baggage Declaration (Amendment) Regulations, 2016 issued vide Notification no. 31/2016 (NT) dated 01.03.2016, all passengers who come to India and having anything to declare or are carrying dutiable or prohibited goods shall declare their accompanied baggage in the prescribed form under Section 77 of the Customs Act, 1962.
- 8.17 As per Rule 5 of the Baggage Rules, 2016, a passenger residing abroad for more than one year, on return to India, shall be allowed clearance free of duty in his bon-fide baggage of jewellery upto weight, of twenty grams with a value cap of Rs. 50,000/- if brought by a gentlemen passenger and forty grams with a value cap of one lakh rupees, if brought by a lady passenger.

Notifications under Foreign Trade Policy and The Customs Act, 1962:

- 8.18 As per Notification no. 49/2015-2020 dated 05.01.2022, gold in any form includes gold in any form above 22 carats under Chapter 71 of the ITC (HS), 2017, Schedule-1 (Import Policy) and import of the same is restricted.
- 8.19 Notification No. 50 /2017 –Customs New Delhi, the 30th June, 2017 G.S.R. (E).-

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) and sub-section (12) of section 3,

of Customs Tariff Act, 1975 (51 of 1975), and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 12/2012 -Customs, dated the 17th March, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 185 (E) dated the 17th March, 2017, except as respects things done or omitted to be done before such supersession, the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of the description specified in column (3) of the Table below or column (3) of the said Table read with the relevant List appended hereto, as the case may be, and falling within the Chapter, heading, sub-heading or tariff item of the First Schedule to the said Customs Tariff Act, as are specified in the corresponding entry in column (2) of the said Table, when imported into India,- (a) from so much of the duty of customs leviable thereon under the said First Schedule as is in excess of the amount calculated at the standard rate specified in the corresponding entry in column (4) of the said Table; and (b) from so much of integrated tax leviable thereon under sub-section (7) of section 3 of said Customs Tariff Act, read with section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) as is in excess of the amount calculated at the rate specified in the corresponding entry in column (5) of the said Table, subject to any of the conditions, specified in the Annexure to this notification, the condition number of which is mentioned in the corresponding entry in column (6) of the said Table:

S.N.	Chapter or Heading or sub-heading or tariff item	Description of goods	Standard rate	Condition No.
356.	71or 98	(i)Gold bars, other than tola bars, bearing manufacturer’s or refiner’s engraved serial number and weight expressed in metric units, and gold coins having gold content not below 99.5%, imported by the eligible passenger (ii) Gold in any form other than (i), including tola bars and ornaments, but excluding ornaments studded with stones or pearls	10%	41

Condition no. 41 of the Notification:

If,- 1. (a) the duty is paid in convertible foreign currency; (b) the quantity of import does not exceed ten kilograms of gold and one hundred kilograms of silver per eligible passenger; and 2. the gold or silver is,- (a)carried by the eligible passenger at the time of his arrival

in India, or (b) the total quantity of gold under items (i) and (ii) of Sr. No. 356 does not exceed one kilogram and the quantity of silver under Sr. No. 357 does not exceed ten kilograms per eligible passenger; and (c) is taken delivery of from a customs bonded warehouse of the State Bank of India or the Minerals and Metals Trading Corporation Ltd., subject to the conditions 1 ; Provided that such eligible passenger files a declaration in the prescribed form before the proper officer of customs at the time of his arrival in India declaring his intention to take delivery of the gold or silver from such a customs bonded warehouse and pays the duty leviable thereon before his clearance from customs. Explanation.- For the purposes of this notification, "eligible passenger" means a passenger of Indian origin or a passenger holding a valid passport, issued under the Passports Act, 1967 (15 of 1967), who is coming to India after a period of not less than six months of stay abroad; and short visits, if any, made by the eligible passenger during the aforesaid period of six months shall be ignored if the total duration of stay on such visits does not exceed thirty days and such passenger has not availed of the exemption under this notification or under the notification being superseded at any time of such short visits.

- 9 From the above paras, it appears that during the period relevant to this case, import of gold in any form (gold having purity above 22 kt.) was restricted as per DGFT notification and import was permitted only by nominated agencies. Further, it appears that import of goods whereas it is allowed subject to certain conditions are to be treated as prohibited goods under section 2(33) of the Customs Act, 1962 in case such conditions are not fulfilled. As such import of gold is not permitted under Baggage and therefore the same is liable to be held as prohibited goods.

10. Contravention and violation of laws:

It therefore appears that:

- (i) Some unknown passenger(s)/person(s) had attempted to smuggle/improperly import 02 Gold Bars weighing 1867.310Grams having purity 24KT /999.0and having Tariff value of Rs. 1,77,75,988/- (One Crore Seventy-Seven Lakhs, Seventy-Five Thousand Nine Hundred and Eighty-Eight only) and Market value of Rs. 1,93,26,659/- (One Crore Ninety-Three Lakhs Twenty-Six Thousand and Six Hundred Fifty-Nine only) derived from two pouches of gold and chemical paste having weigh 2196.61 gram wrapped with Black tape, with a deliberate intention to evade the

payment of customs duty and fraudulently circumventing the restrictions and prohibitions imposed under the Customs Act 1962 and other allied Acts, Rules and Regulations. The unknown passenger(s)/person(s) had knowingly and intentionally smuggled the said gold in the form of paste and chemical mix pouches wrapped with black tape which was found concealed under the commode of the rear side toilet of the Indigo bearing No.6E-1478 arrived from Dubai to Ahmedabad at Terminal -2, SVPIA Ahmedabad to clear it illicitly to evade payment of the Customs duty. Therefore, the improperly imported gold by the unknown passenger(s)/person(s) by way of concealment without declaring it to the Customs on arrival in India cannot be treated as bonafide household goods or personal effects. The unknown passenger(s)/person(s) has/have thus contravened the Foreign Trade Policy 2015-20 and Section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992 read with Section 3(2) and 3(3) of the Foreign Trade (Development and Regulation) Act, 1992, as amended.

- (ii) The unknown passenger(s)/person(s) who is/are claiming the ownership, by not declaring the contents of the baggage which included dutiable and prohibited goods to the proper officer of the Customs has contravened Section 77 of the Customs Act, 1962 read with Regulation 3 of Customs Baggage Declaration Regulations, 2013.
- (iii) The improperly imported/ smuggled gold by unknown passenger(s)/ person(s) who is/ are claiming the ownership, concealed in the form of gold and chemical paste in the form of two pouches wrapped with black tape which was found concealed under the commode of the rear side toilet of the Indigo bearing No.6E-1478 arrived from Dubai to Ahmedabad at Terminal -2, SVPIA Ahmedabad for the purpose of the smuggling without declaring it to the Customs is thus liable for confiscation under Section 111(d), 111(l) and 111(m) read with Section 2 (22), (33), (39) of the Customs Act, 1962 and further read in conjunction with Section 11(3) of Customs Act, 1962.
- (iv) The unknown passenger(s)/person(s) who is/are claiming the ownership, by the above-described acts of omission/commission and/or abetment has/have rendered themselves liable to penalty under Section 112 of Customs Act, 1962.
- (v) As per Section 123 of Customs Act 1962, the burden of proving that the said 02 Gold bars totally weighing 1867.310 grams which were derived from gold and chemical paste in the form of two pouches wrapped with black

tape found concealed under the commode of the rear side toilet of the Indigo bearing No.6E-1478 arrived from Dubai to Ahmedabad at Terminal -2, SVPIA Ahmedabad are not smuggled goods, is upon the said unknown passenger(s)/person(s) who is/are claiming the ownership of the said gold, who are the Noticee(s) in this case.

11. Now therefore, the Noticee(s) i.e. unknown passenger(s)/person(s) who is/are claiming the ownership of the said gold, is/are hereby called upon to show cause in writing to the Additional/Joint Commissioner of Customs, having his office located at 2nd Floor, 'Custom House' Building, Near All India Radio, Navrangpura, Ahmedabad-380 009, as to why:

- (i) The 02 Gold Bars weighing 1867.310Grams having purity 24KT /999.0 and having Tariff Value of Rs. 1,77,75,988/- (One Crore Seventy Seven Lakhs, Seventy Five Thousand Nine Hundred and Eighty Eight only) and Market value of Rs. 1,93,26,659/- (One Crore Ninety Three Lakhs Twenty Six Thousand and Six Hundred Fifty Nine only) derived from gold and chemical paste concealed in two pouches wrapped with black tape totally weighing 2196.61 grams which was found concealed under the commode of the rear side toilet of the Indigo bearing No.6E-1478 arrived from Dubai to Ahmedabad at Terminal -2, SVPIA Ahmedabad placed under seizure under panchnama proceedings dated 24.08.2025 and Seizure Memo Order dated 24.08.2025, should not be confiscated under the provision of Section 111(d), 111(l) and 111(m) of the Customs Act, 1962;
- (ii) Penalty should not be imposed upon the unknown passenger(s)/person(s) who is/are claiming the ownership of the said gold, under Sections 112 of the Customs Act, 1962, for the omissions and commissions mentioned hereinabove.

12. The unknown passenger(s)/person(s) whoever is claiming ownership of the said Gold, is/are further required to state specifically in the written reply as to whether he/she/they wish to be heard in person before the case is adjudicated. If no specific mention is made about this in the written reply, it shall be presumed that he/she/they do not wish to be heard in person in his/her submission, it would be presumed that he/she does not desire a personal hearing. The unknown passenger(s)/person(s) claiming ownership of the said 02 Gold Bars should produce at the time of showing cause, all the evidences which he/she/they intend to reply upon in defense.

F. No. VIII/10-58/SVPIA-B/O&A/HQ/2025-26

13. The notice(s) is/are further required to note that the reply should reach within 30 (thirty) days or within such extended period as may be allowed by the adjudicating authority. If no cause is shown against the action proposed above within 30 days from the receipt of this show cause notice or if anyone does not appear before the adjudicating authority as and when the case is posted for hearing, the case is liable to be decided ex-parte on the basis of facts and evidences available on record.

14. This show cause notice is issued without prejudice to any other action that may be taken against the notice(s), under this Act or any other law for the time being in force, or against any other company, person(s), goods and conveyances whether named in this notice or not.

15. Department reserves its right to amend, modify or supplement this notice at any time prior to the adjudication of the case.

16. The relied upon documents for the purpose of this notice are listed in Annexure 'A' and copies thereof are enclosed with this notice.

(Shree Ram Vishnoi)
Additional Commissioner
Customs Ahmedabad

DIN:20251171MN0000895891

F.No.: VIII/10-58/SVPIA-B/O&A/HQ/2025-26

Date: 26.11.2025.

To,

“Whom so ever it may concern”

- 1) To be pasted on the Notice Board of Custom House, Navrangpura, Ahmedabad-380009;
- 2) To be pasted on the Notice Board of Customs, SVPI Airport, Ahmedabad

Copy to:

- (i) The Deputy/Assistant Commissioner of Customs, SVPIA, Ahmedabad
- (ii) The Deputy Commissioner of Customs (AIU), SVPIA, Ahmedabad
- (iii) The System In-Charge, Customs, HQ., Ahmedabad for uploading on the official web-site i.e. <http://www.ahmedabadcustoms.gov.in>
- (iv) Guard File

Annexure ‘A’

Documents relied upon in the notice to show cause bearing No. dated, against unknown passenger/s for unclaimed 02 Gold Bars totally weighing 1867.310 Grams:

Sr. No	Document	Remarks
1.	Panchnama drawn on 24.08.2025 at SVP International Airport, Ahmedabad	Copy enclosed
2.	Valuation certificate No. 508/2025-26dated 24.08.2025 issued by Shri Karitkey Soni, Government Approved Valuer.	Copy enclosed
3.	Seizure memo Order dated 24.08.2025 issued under Section 110(1) of the Customs Act, 1962.	Copy enclosed